

REMARKS

The Applicant respectfully requests entry of the above amendment and reconsideration in view of the amendment and the following remarks.

The claims have been amended for the sole purpose of broadening the claims.

In response to the objection to the specification under 37 CFR 1.77(b) that "a utility application should included the following sections in order. Each of the lettered items should appear in upper case, without underlining or bold type, as a section heading", the applicant respectfully declines to add headings because the headings could be inappropriately used in interpreting the specification and the use of the word "should" in 37 CFR 1.77(b) indicates that headings are not required.

In response to the objection under 37 CFR 1.75(a) that claim 5 is in improper form, claim 5 has been amended and claim 13 has been added so that the claims have the same scope as the original claims. The change does not narrow the scope of the claims.

Claim 8 has been amended and claims 14-20 have been added so that claim 8 is no longer in multidependent form but the claims still have the same scope. Claims 14-19 are essentially identical to claims 2-7 except that claims 14-19 are dependent on claim 8. Claim 20 is essentially identical to claim 13 except that claim 20 is dependent on claim 8.

In response to the rejection of claims 1-4 and 6-12 under 35 USC 112, second paragraph, for using the term "thinner", the issue is mute in view of the above amendment which does not narrow the claims because "thinned" is equivalent to "made thinner". The term "made thinner" is clearly not indefinite

since those skilled in the art would know exactly what is meant by a layer being "made thinner" during etching.

The claims are definite and distinguished from the citations and Applicant respectfully requests the allowance of all claims.

The Commissioner is hereby authorized to credit any overpayment or charge any fee (except the issue fee) including fees for any required extension of time, to Account No. 14-1270.

Respectfully submitted,

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